

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

West Clark Community Schools (0940)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11100 Elementary	\$3,329,084	\$3,851,567	\$4,080,685	23%	6%
	11200 Middle/Junior High	\$941,654	\$1,495,549	\$1,475,925	57%	-1%
	11300 High School	\$2,141,251	\$2,665,420	\$2,723,547	27%	2%
	11350 Honors Diploma Award	\$0	\$62,373	\$129,307	n/a	107%
	11410 Agriculture A	\$51,284	\$0	\$0	-100%	n/a
	11450 Consumer and Homemaking	\$160,720	\$151,063	\$173,622	8%	15%
	11470 Business Education	\$0	\$9,186	\$20,504	n/a	123%
	11630 High School	\$0	\$0	\$3,351	n/a	n/a
	12100 Gifted and Talented	\$41,512	\$13,887	\$30,420	-27%	119%
	12210 Mild Mental Handicap	\$426,411	\$1,537,256	\$1,661,280	290%	8%
	12220 Moderate Mental Handicap	\$36,157	\$0	\$0	-100%	n/a
	12230 Mental Handicap	\$0	\$0	\$0	n/a	n/a
	12340 Hearing Impairment	\$0	\$26,346	\$6,952	n/a	-74%
	12350 Homebound	\$21,912	\$22,855	\$38,178	74%	67%
	12510 Communication Disorder	\$82,787	\$122,644	\$176,662	113%	44%
	12710 Equal Opportunity At Risk	\$90,023	\$102,547	\$130,603	45%	27%
	12810 Special Education Preschool	\$0	\$187,879	\$134,957	n/a	-28%
	12900 Other Special Programs	\$0	\$38,988	\$60,347	n/a	55%
	14100 Elementary	\$194	\$0	\$795	310%	n/a
	14200 Middle/Junior High	\$0	\$11,209	\$12,790	n/a	14%
	14300 High School	\$0	\$43,881	\$43,935	n/a	0%
	16100 Remediation Testing	\$86,016	\$88,631	\$98,933	15%	12%
	16200 Preventive Remediation	\$0	\$11,533	\$11,341	n/a	-2%
	22210 Service Area Direction	\$0	\$0	\$0	n/a	n/a
	22220 School Library	\$193,849	\$290,583	\$309,194	60%	6%
	22230 Audiovisual	\$5,522	\$2,733	\$1,339	-76%	-51%
	22250 Computer Assisted Instruction Services	\$1,574	\$0	\$0	-100%	n/a
	24100 Office of the Principal Services	\$772,042	\$1,172,837	\$1,230,261	59%	5%
	25820 Textbooks and Repairs	\$11,022	\$374,503	-\$30,023	-372%	-108%
	25840 Other Textbook Rental Services	\$45,682	\$107,557	\$2,182	-95%	-98%
	26497 Teachers Retirement Fund	\$266,757	\$661,892	\$717,854	169%	8%
	41100 Transfer Tuition	\$1,207	\$66,358	\$28,657	> 500%	-57%
	41300 Area Vocational Schools	\$325,470	\$349,206	\$552,136	70%	58%
	41400 Joint Services and Supply	\$823,267	\$398,580	\$380,579	-54%	-5%
	41700 Interlocal Agreements - Other	\$15,546	\$0	\$0	-100%	n/a
Student Academic Achievement Total		\$9,870,943	\$13,867,061	\$14,206,311	44%	2%
Student Instructional Support						
	21220 Counseling Services	\$226,702	\$316,457	\$319,628	41%	1%
	21230 Appraisal Services	\$1,707	\$0	\$0	-100%	n/a

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	21340 Nurse Services	\$43,792	\$61,995	\$60,446	38%	-2%
	21430 Psychological Counseling	\$5,339	\$0	\$0	-100%	n/a
	21610 Service Area Direction	\$16,355	\$0	\$0	-100%	n/a
	22110 Service Area Direction	\$3,671	\$3,203	\$5,553	51%	73%
	22120 Instruction & Curriculum Development	\$14,500	\$38,279	\$30,336	109%	-21%
	22130 Instructional Staff Training Services	\$24,168	\$20,549	\$27,754	15%	35%
	22190 Instructional Staff Training Services - Other	\$0	\$0	\$0	n/a	n/a
	23110 Service Area Direction	\$15,636	\$15,030	\$25,692	64%	71%
	23190 Other Governing Body Services	\$5,939	\$4,682	\$6,037	2%	29%
	23210 Office of the Superintendent	\$120,518	\$290,173	\$312,438	159%	8%
	23220 Community Relations	\$0	\$1,254	\$2,971	n/a	137%
	23290 Other Executive Administrative Services	\$4,203	\$11,036	\$12,605	200%	14%
	26440 Inservice Training (Non-Instructional)	\$0	\$0	\$35,063	n/a	n/a
	26450 Health Services	\$1,385	\$3,435	\$4,753	243%	38%
	26700 Technology Coordinator	\$0	\$105,274	\$1,005	n/a	-99%
	26710 Technology Support and Maintenance	\$0	\$86,135	\$206,345	n/a	140%
Student Instructional Support Total		\$483,914	\$957,502	\$1,050,626	117%	10%
Overhead and Operational						
	23150 Legal Services	\$12,135	\$6,500	\$36,503	201%	462%
	23160 Promotion Expenses	\$2,415	\$2,794	\$2,411	0%	-14%
	23230 Staff Relations and Negotiations	\$6,049	\$34,675	\$0	-100%	-100%
	25110 Office of the Business Manager	\$118,632	\$192,860	\$179,074	51%	-7%
	25291 Refund of Revenue	\$494	\$73,170	\$11,776	> 500%	-84%
	25293 Printed Forms	\$2,921	\$0	\$0	-100%	n/a
	25295 Bank Service Charge	\$2,077	\$9,838	\$8,502	309%	-14%
	25299 Other	\$0	\$8,886	\$15,839	n/a	78%
	25360 Rent of Buildings & Equipment	\$61	\$0	\$0	-100%	n/a
	25420 Maintenance of Buildings	\$1,111,732	\$1,598,328	\$1,747,282	57%	9%
	25430 Maintenance of Grounds	\$2,391	\$1,035	\$1,196	-50%	16%
	25440 Maintenance of Equipment	\$208,030	\$678,750	\$795,534	282%	17%
	25450 Vehicle Maintenance (other than buses)	\$3,232	\$33,923	\$72,664	> 500%	114%
	25470 Insurance (other than buses)	\$120,404	\$468,318	\$132,934	10%	-72%
	25510 Service Area Direction	\$60,176	\$0	\$22,712	-62%	n/a
	25520 Vehicle Operation	\$282,338	\$525,723	\$555,715	97%	6%
	25530 Monitoring Services	\$0	\$54,635	\$143,487	n/a	163%
	25540 Vehicle Servicing and Maintenance	\$115,156	\$193,122	\$180,847	57%	-6%
	25550 Purchase of School Buses	\$41,455	\$342,713	\$424,188	> 500%	24%
	25560 Insurance on Buses	\$16,033	\$40,000	\$20,000	25%	-50%
	25580 Contracted Transportation Services	\$439,484	\$674,140	\$686,661	56%	2%
	25590 Other Pupil Transportation Services	\$0	\$6,824	\$7,952	n/a	17%

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	25591 Bus Driver Training	\$0	\$2,235	\$1,761	n/a	-21%
	25610 Service Area Direction	\$21,239	\$257,406	\$482,848	> 500%	88%
	25620 Food Preparation and Dispensing	\$235,392	\$183,249	\$0	-100%	-100%
	25640 Food Purchases	\$268,676	\$527,412	\$699,207	160%	33%
	25690 Other Food Services	\$28,675	\$68,052	\$53,476	86%	-21%
	26200 Planning, Research, Develop., & Evaluation	\$0	\$200	\$0	n/a	-100%
	26495 Official Bonds	\$1,232	\$1,575	\$1,450	18%	-8%
	26499 Other	\$0	\$86,314	\$202,612	n/a	135%
	26900 Other Staff Services	\$3,844	\$0	\$0	-100%	n/a
	32000 Community Recreation	\$3,000	\$0	\$0	-100%	n/a
	34000 Athletic Coaches	\$163,531	\$235,996	\$274,446	68%	16%
	39100 High School Band Uniforms	\$0	\$0	\$20,434	n/a	n/a
	49200 Scholarships	\$0	\$1,000	\$500	n/a	-50%
	52200 Temporary Loans, INTEREST ON DEBT	\$111,478	\$206,864	\$89,290	-20%	-57%
Overhead and Operational Total		\$3,382,282	\$6,516,535	\$6,871,300	103%	5%
Nonoperational						
	25320 Land Acquisition and Development	\$0	\$40,595	\$411,572	n/a	> 500%
	25330 Professional Services	\$54,689	\$538,357	\$2,955	-95%	-99%
	25350 Building Acquisition/Construction/Improvement	\$501,544	\$269,857	\$130,601	-74%	-52%
	25355 Sports Facilities	\$0	\$2,891	\$9,201	n/a	218%
	25370 Purchase of Moveable Equipment	\$0	\$22,725	\$35,049	n/a	54%
	25380 Purchase of Mobile or Fixed Equipment	\$442,021	\$869,416	\$1,150,225	160%	32%
	25390 Other Facilities Acquisition & Construction	\$545	\$26,639	\$16,535	> 500%	-38%
	51100 Bonds, PRINCIPAL OF DEBT	\$80,000	\$0	\$0	-100%	n/a
	52100 Bonds, INTEREST ON DEBT	\$38,715	\$0	\$200,147	417%	n/a
	53100 Buildings, LEASE RENTAL	\$740,363	\$3,824,000	\$3,935,956	432%	3%
	54100 Veterans' Memorial Loan, ADVANCEMENTS & OBLIGA	\$8,360	\$0	\$0	-100%	n/a
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$98,082	\$118,119	\$71,603	-27%	-39%
	59100 Bond Registrars Fee	\$0	\$0	\$1,500	n/a	n/a
	59200 Bond Bank Fee	\$1,028	\$15,410	\$1,080	5%	-93%
Nonoperational Total		\$1,965,345	\$5,728,009	\$5,966,424	204%	4%
prorated						
	26491 PERF	\$162,058	\$184,079	\$193,163	19%	5%
	26492 Social Security	\$760,037	\$1,072,791	\$1,133,625	49%	6%
	26493 Workmen's Compensation	\$61,911	\$104,000	\$100,948	63%	-3%
	26494 Group Insurance	\$668,833	\$1,484,130	\$3,051,707	356%	106%
	26496 Unemployment Compensation	\$37	\$1,585	\$1,241	> 500%	-22%
	26498 Severance/Early Retirement Pay	\$58,000	\$256,440	\$2,448,914	> 500%	> 500%

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1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
prorated Total		\$1,710,875	\$3,103,025	\$6,929,597	305%	123%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$11,232,636	\$16,343,299	\$20,411,520	82%	25%	64.5%	54.2%	58.3%
Student Instructional Support	\$553,035	\$1,085,159	\$1,166,549	111%	8%	3.2%	3.6%	3.3%
Overhead and Operational Nonoperational	\$3,662,344	\$7,015,666	\$7,479,766	104%	7%	21.0%	23.3%	21.4%
	\$1,965,345	\$5,728,009	\$5,966,424	204%	4%	11.3%	19.0%	17.0%
Grand Total	\$17,413,359	\$30,172,133	\$35,024,259	101%	16%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	67.7%	57.8%	61.6%